

S. 1156

At the request of Mr. HARKIN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 1156, a bill to amend the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legacy for Users to reauthorize and improve the safe routes to school program.

S. 1317

At the request of Mr. LAUTENBERG, the name of the Senator from Maryland (Ms. MIKULSKI) was added as a cosponsor of S. 1317, a bill to increase public safety by permitting the Attorney General to deny the transfer of firearms or the issuance of firearms and explosives licenses to known or suspected dangerous terrorists.

S. 1583

At the request of Mr. ROCKEFELLER, the name of the Senator from Louisiana (Ms. LANDRIEU) was added as a cosponsor of S. 1583, a bill to amend the Internal Revenue Code of 1986 to extend the new markets tax credit through 2014, and for other purposes.

S. 1606

At the request of Mr. WHITEHOUSE, the name of the Senator from South Carolina (Mr. GRAHAM) was added as a cosponsor of S. 1606, a bill to require foreign manufacturers of products imported into the United States to establish registered agents in the United States who are authorized to accept service of process against such manufacturers, and for other purposes.

S. 1660

At the request of Ms. KLOBUCHAR, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 1660, a bill to amend the Toxic Substances Control Act to reduce the emissions of formaldehyde from composite wood products, and for other purposes.

S. 1672

At the request of Mr. REED, the name of the Senator from Connecticut (Mr. LIEBERMAN) was added as a cosponsor of S. 1672, a bill to reauthorize the National Oilheat Research Alliance Act of 2000.

S. 1743

At the request of Mrs. LINCOLN, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. 1743, a bill to amend the Internal Revenue Code of 1986 to expand the rehabilitation credit, and for other purposes.

S. 1756

At the request of Mr. HARKIN, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. 1756, a bill to amend the Age Discrimination in Employment Act of 1967 to clarify the appropriate standard of proof.

S. 1859

At the request of Mr. ROCKEFELLER, the name of the Senator from Massachusetts (Mr. KERRY) was added as a cosponsor of S. 1859, a bill to reinstate Federal matching of State spending of child support incentive payments.

S. 1966

At the request of Mr. DODD, the name of the Senator from Pennsylvania (Mr. CASEY) was added as a cosponsor of S. 1966, a bill to provide assistance to improve the health of newborns, children, and mothers in developing countries, and for other purposes.

S. 2607

At the request of Mr. REID, the name of the Senator from Idaho (Mr. RISCH) was added as a cosponsor of S. 2607, a bill to amend the Department of the Interior, Environment, and Related Agencies Appropriations Act, 2010 to repeal a provision of that Act relating to geothermal energy receipts.

S. 2730

At the request of Mr. BROWN, the names of the Senator from Rhode Island (Mr. REED), the Senator from Minnesota (Ms. KLOBUCHAR), the Senator from Connecticut (Mr. DODD) and the Senator from Michigan (Ms. STABENOW) were added as cosponsors of S. 2730, a bill to extend and enhance the COBRA subsidy program under the American Recovery and Reinvestment Act of 2009.

S. 2794

At the request of Mr. SCHUMER, the name of the Senator from Wisconsin (Mr. FEINGOLD) was added as a cosponsor of S. 2794, a bill to amend the Internal Revenue Code of 1986 to provide tax incentives for the donation of wild game meat.

S. 2816

At the request of Mr. BUNNING, the name of the Senator from Nebraska (Mr. JOHANNES) was added as a cosponsor of S. 2816, a bill to repeal the sunset of the Economic Growth and Tax Relief Reconciliation Act of 2001 with respect to the expansion of the adoption credit and adoption assistance programs and to allow the adoption credit to be claimed in the year expenses are incurred, regardless of when the adoption becomes final.

S. RES. 356

At the request of Mr. CARDIN, the name of the Senator from Rhode Island (Mr. WHITEHOUSE) was added as a cosponsor of S. Res. 356, a resolution calling upon the Government of Turkey to facilitate the reopening of the Ecumenical Patriarchate's Theological School of Halki without condition or further delay.

AMENDMENT NO. 2791

At the request of Ms. MIKULSKI, the names of the Senator from Washington (Mrs. MURRAY), the Senator from Maryland (Mr. CARDIN), the Senator from Maine (Ms. SNOWE), the Senator from Massachusetts (Mr. KERRY), the Senator from Connecticut (Mr. DODD), the Senator from Michigan (Ms. STABENOW), the Senator from New York (Mr. SCHUMER), the Senator from Ohio (Mr. BROWN), the Senator from Vermont (Mr. LEAHY) and the Senator from New Jersey (Mr. LAUTENBERG) were added as cosponsors of amendment No. 2791 proposed to H.R. 3590, a bill to amend the Internal Revenue

Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTIONS

By Ms. SNOWE (for herself and Ms. LANDRIEU):

S. 2822. A bill to amend the Internal Revenue Code of 1986 to provide additional tax relief for small businesses, and for other purposes; to the Committee on Finance.

Ms. SNOWE. Mr. President, I rise today, along with Senator LANDRIEU, to introduce legislation to make permanent a critical tax incentive currently being utilized by our Nation's small businesses, which will enable them to continue to make vital investments in new plant and equipment. The American Recovery and Reinvestment Act, ARRA, included a crucial provision that extended enhanced small business expensing at \$250,000 through 2009. My legislation would make the incentive permanent and, in turn, provide valuable assistance to America's 26 million small firms that represent over 99.7 percent of all employers.

I have long championed enhanced section 179 expensing, which allows small businesses to elect to deduct the cost of qualifying property in the year it was purchased, rather than to recover such costs through depreciation deductions over a number of years. In 2007, I introduced legislation to make permanent section 179 expensing, and in 2008, Congress, as part of the Economic Stimulus Act of 2008, allowed small businesses in Maine and across the Nation to expense up to \$250,000 of their investments, including the purchase of essential new equipment.

Congress further reinforced the necessity of this legislation by extending the provision through 2009 in the ARRA. Unfortunately, the ARRA extension was written to last just 1 year, as a result, in 2010, absent additional action, small firms will be able to expense just \$134,000 of new capital investment. The provision will be further reduced to \$25,000 in 2011, and instead of being able to write off more of their equipment purchases immediately, firms will have to recover their costs over 5, 7, or more years.

Small businesses continue to struggle as a result of the current recession, and many are having trouble finding capital to make job-creating new investments. We simply cannot allow this pattern to continue. Accordingly, my bill would allow small businesses to continue expensing up to \$250,000 of new investment permanently. By permitting small businesses to write off more of their equipment purchases today, they will retain substantial savings instead of waiting 5, 7, or more years to recover their costs through depreciation. Additionally, this will save them the vital time that is required to

comply with complex and confusing depreciation rules. Accordingly, this provision encourages stable investment in new equipment that will contribute to continued productivity and growth in the business community.

Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There begin no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 2822

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

This Act may be cited as the “Small Business Expensing Permanency Act”.

SEC. 2. PERMANENT INCREASE IN LIMITATIONS ON EXPENSING OF CERTAIN DEPRECIABLE BUSINESS ASSETS.

(a) IN GENERAL.—Subsection (b) of section 179 of the Internal Revenue Code of 1986 (relating to limitations) is amended—

(1) by striking “\$25,000” and all that follows in paragraph (1) and inserting “\$250,000.”,

(2) by striking “\$200,000” and all that follows in paragraph (2) and inserting “\$800,000.”,

(3) by striking “after 2007 and before 2011, the \$120,000 and \$500,000” in paragraph (5)(A) and inserting “after 2009, the \$250,000 and the \$800,000.”,

(4) by striking “2006” in paragraph (5)(A)(i) and inserting “2008”; and

(5) by striking paragraph (7).

(b) PERMANENT EXPENSING OF COMPUTER SOFTWARE.—Section 179(d)(1)(A)(ii) of the Internal Revenue Code of 1986 (defining section 179 property) is amended by striking “and before 2011”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2008.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 365—RECOGNIZING THE 50TH ANNIVERSARY OF THE SIGNING OF THE ANTARCTIC TREATY

Mr. DURBIN submitted the following resolution; which was considered and agreed to:

S. RES. 365

Whereas the Antarctic Treaty was signed by 12 nations in Washington, DC, on December 1, 1959, “with the interests of science and the progress of all mankind”;

Whereas the Antarctic Treaty was established to continue and develop international “cooperation on the basis of freedom of scientific investigation in Antarctica as applied during the International Geophysical Year”;

Whereas the Antarctic Treaty came into force on June 23, 1961, after its unanimous ratification by the seven countries (Argentina, Australia, Chile, France, New Zealand, Norway, and the United Kingdom) with territorial claims in the region and five other countries (Belgium, Japan, South Africa, the Soviet Union, and the United States), which had collaborated in Antarctic research activities during the International Geophysical Year from July 1, 1957, through December 31, 1958;

Whereas the Antarctic Treaty now has 47 nations as signatories that together represent nearly 90 percent of humanity;

Whereas Article IV of the Antarctic Treaty states that “no acts or activities taking place while the present Treaty is in force shall constitute a basis for asserting, supporting or denying a claim to territorial sovereignty in Antarctica”;

Whereas the 14 articles of the Antarctic Treaty have provided a lasting foundation for maintaining the region south of 60 degrees south latitude, nearly 10 percent of the Earth’s surface, “for peaceful purposes only”;

Whereas the Antarctic Treaty prohibits “any measure of a military nature”;

Whereas the Antarctic Treaty has promoted international nuclear cooperation by prohibiting “any nuclear explosions in Antarctica and the disposal there of radioactive waste material”;

Whereas the Antarctic Treaty provides a framework for the signatories to continue to meet “for the purpose of exchanging information, consulting together on matters of common interest pertaining to Antarctica, and formulating and considering, and recommending to their Governments, measures in furtherance of the principles and objectives of the Treaty”;

Whereas common interests among the Antarctic Treaty nations facilitated the development and ratification of the Convention on the Conservation of Antarctic Marine Living Resources;

Whereas the international cooperation represented by the Antarctic Treaty offers humankind a precedent for the peaceful governance of international spaces;

Whereas in celebration of the 50th anniversary of the International Geophysical Year, the Antarctic Treaty Parties in their Edinburgh Declaration recognized the current International Polar Year for its contributions to science worldwide and to international cooperation; and

Whereas the International Polar Year program has endorsed the Antarctic Treaty Summit that will convene in Washington, DC, at the Smithsonian Institution on the 50th anniversary of the Antarctic Treaty: Now, therefore, be it

Resolved, That the Senate—

(1) recognizes that the Antarctic Treaty has greatly contributed to science and science cooperation worldwide and successfully ensured the “use of Antarctica for peaceful purposes only and the continuance of international harmony” for the past half century; and

(2) encourages international and interdisciplinary collaboration in the Antarctic Treaty Summit to identify lessons from 50 years of international cooperation under the Antarctic Treaty that have legacy value for humankind.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2792. Mr. KAUFMAN (for himself, Mr. LEAHY, Mr. SPECTER, Mr. KOHL, Mr. SCHUMER, and Ms. KLOBUCHAR) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, to amend the Internal Revenue Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes; which was ordered to lie on the table.

SA 2793. Mr. DORGAN (for himself, Ms. SNOWE, Mr. GRASSLEY, Mr. MCCAIN, Ms. STABENOW, Ms. KLOBUCHAR, Mr. BROWN, Mrs. SHAHEEN, Mr. VITTER, Mr. KOHL, Mr. LEAHY, Mr. FEINGOLD, and Mr. NELSON, of Florida) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr.

REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, supra; which was ordered to lie on the table.

SA 2794. Mr. LEAHY submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, supra; which was ordered to lie on the table.

SA 2795. Mr. LEAHY (for himself, Mr. REID, Mr. KERRY, Mr. ROCKEFELLER, Mr. LIEBERMAN, Mrs. FEINSTEIN, Mr. FEINGOLD, Mr. WYDEN, Mr. SCHUMER, Ms. CANTWELL, Mr. LAUTENBERG, Mrs. MCCASKILL, Mr. WHITEHOUSE, Mr. BURRIS, Mr. KAUFMAN, Mr. BENNET, and Mr. FRANKEN) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, supra; which was ordered to lie on the table.

SA 2796. Mr. DURBIN (for Mr. WYDEN) proposed an amendment to the resolution S. Res. 71, condemning the Government of Iran for its state-sponsored persecution of the Baha’i minority in Iran and its continued violation of the International Covenants on Human Rights.

SA 2797. Mr. DURBIN (for Mr. WYDEN) proposed an amendment to the resolution S. Res. 71, supra.

TEXT OF AMENDMENTS

SA 2792. Mr. KAUFMAN (for himself, Mr. LEAHY, Mr. SPECTER, Mr. KOHL, Mr. SCHUMER, and Ms. KLOBUCHAR) submitted an amendment intended to be proposed to amendment SA 2786 proposed by Mr. REID (for himself, Mr. BAUCUS, Mr. DODD, and Mr. HARKIN) to the bill H.R. 3590, to amend the Internal Revenue Code of 1986 to modify the first-time homebuyers credit in the case of members of the Armed Forces and certain other Federal employees, and for other purposes; which was ordered to lie on the table; as follows:

On page 1738, between lines 3 and 4, insert the following:

(3) OTHER ENHANCEMENTS RELATING TO HEALTH CARE FRAUD.—

(A) FRAUD SENTENCING GUIDELINES.—

(i) DEFINITION.—In this subparagraph, the term “Federal health care offense” has the meaning given that term in section 24 of title 18, United States Code, as amended by this Act.

(ii) REVIEW AND AMENDMENTS.—Pursuant to the authority under section 994 of title 28, United States Code, and in accordance with this subparagraph, the United States Sentencing Commission shall—

(I) review the Federal Sentencing Guidelines and policy statements applicable to persons convicted of Federal health care offenses;

(II) amend the Federal Sentencing Guidelines and policy statements applicable to persons convicted of Federal health care offenses involving Government health care programs to provide that the aggregate dollar amount of fraudulent bills submitted to the Government health care program shall constitute prima facie evidence of the amount of the intended loss by the defendant; and

(III) amend the Federal Sentencing Guidelines to provide—

(aa) a 2-level increase in the offense level for any defendant convicted of a Federal health care offense relating to a Government health care program which involves a loss of not less than \$1,000,000 and less than \$7,000,000;